

2. If not, what proceedings will he take to have it done, as A and B are not on good terms?

3. Can A prevent B from filling up said basin by harrowing over it?

1. No.

2. Proceedings should be taken under the Ditches and Watercourses Act.

Public School Board—Tie Vote.

226.—B. W. H.—There are six members on our Public School Board. In case the chairman votes, and there is a tie, three voting for the question and three against it, how is the question to be settled? Does the trustee in every case of this kind, who is assessed the highest, have the casting vote, the same as he has in case there is a tie in the election of a chairman?

Section 61 sub-section 4 of the Public Schools Act provides: "That a majority of the members of the board shall be necessary to form a quorum, at any meeting, and the vote of the majority of such quorum shall be necessary to bind the corporation." Unless a majority of a quorum vote for a question, it is negatived.

Cattle Running at Large.

227.—COUNCILLOR.—In order to prevent cattle from running at large within a municipality, is it necessary to pass a by-law? or are they already prevented from running at large by statute?

A by-law is necessary.

Collector's Appointment—Tenants in Part 2 Voter's List—Occupied Land.

228.—J. M. M.—1. Our township council for the last two years did not appoint their collectors (two) until September meeting of council. Should they not, by 55th Vic., chapter 42, section 1, sub-section 1, appoint them at their January meeting, or at latest at February meeting?

2. Should not township auditors examine assessment rolls when auditing the township accounts?

3. Are tenants, who are assessed for, say, \$400, but are non-residents, to be placed on Voters' Lists Part 2?

4. Are women to be placed on Voters' Lists Part 2 who are only assessed as tenants?

5. Should persons be placed on Voters' Lists Part 1 who are assessed as tenants, but against whom no property qualification is placed on assessment roll, they paying a rent, say, of \$24 per annum?

6. What is to be understood by answer to question 98, March, by land becoming occupied? Is it to be regarded as occupied if owner notifies the clerk to have his property assessed to him, although he neither lives on or works it himself or has it rented to another?

7. Should the property, mentioned in No. 6, if returned by county treasurer, as liable to be sold for arrears of taxes in 1897? How should assessor make his return, that is, as occupied or unoccupied?

1. Collectors are to be appointed as soon as may be convenient after the annual election.

2. Yes to verify the total value of property in the collector's roll.

3. Yes.

4. Yes.

5. No.

6. Yes.

7. Occupied.

Children's Aid Society Accounts.

229.—F. M.—Re question 133 in April number. There is a Children's Aid Society in our county town (Guelph). There was a girl under sixteen in this township (Garafra) had a child and was sent to the general hospital

(Guelph) during confinement and convalescence. Her parents in the meantime endeavored to proceed against her alleged seducer, but he stopped proceedings by hanging himself in gaol. After her recovery her parents, who are in poor circumstances, took her home and kept her there about seven weeks, when they received a card from the high constable of the county to bring her to Guelph and put her in the Children's Aid or Humane Society's shelter, which was done and the first thing we knew of the matter was a bill for board at \$2.00 per week. I wrote in reply repudiating all liability as we had never been consulted in the matter and I could find no trace of any commitment by two magistrates or judge or any other compliance with the act. Also that the case did not come under section 7 sub-section one being neither ill-treated or neglected. I might mention that being in the hospital had nothing to do with the matter as in consideration of a yearly grant we are entitled to send indigent patients there. Also we have a County House of Industry to which each reeve is entitled to send any one that he deems worthy. Do you think the township liable to pay the society under the circumstances?

Unless the mother and child are committed to the care of the society under the provisions of the act 56 Vic. chapter 43, the municipality is not liable.

By-Law to Prevent Interments.

230.—CEMETERY.—A village of 1,000 population, incorporated, has three burial grounds, all connected with churches which adjoin them, viz., Church of England, Presbyterian Church and Catholic Church. In the former two, lots are not for sale except to members of those congregations (in one case then only on having immediate need for same). The latter one does not sell lots, but furnish burial free to any of its members or people. All of the three burial places are in the village corporation. The municipal council have purchased a cemetery outside limits of corporation, part of which money has been raised by debentures, the by-law having been submitted to the electors and council.

Can the municipal council legally prohibit all burials in the three burial grounds already within the corporation limits? These grounds are also used by people from neighboring townships who own lots in them.

Yes. Section 496, sub-section 7, Consolidated Municipal Act 1892 provides that village councils may pass by-laws "for regulating the interment of the dead and for preventing the same from taking place within the municipality."

Taxes on Personality Removed.

231.—Q. U. E. D.—A party was assessed in 1896 in this township for personal property (lumber). It is now claimed that the lumber is all removed and away. How is the collector to proceed to collect the tax?

If the collector was unable to make the taxes owing to absence of distress, they may be recovered by action at law.

Assessment Farm Property in Village.

232.—A. A. C.—1. Has an assessor the right to assess me for five acres of land, over which a stream of water flows the year round? This, of course, flows through a farm, and the adjoining land, which is uncultivable, being assessed nearly as high as my workable land, and which is really not worth half its assessed value; the cleared land being also assessed for more than its actual cash value.

2. If this clear land is rented for \$2 per acre, and the uncultivated land thrown in for the tenant paying the taxes, what would you consider a fair valuation to assess the farm at per

acre, the above rent being its actual value? The landlord furnishes all material for fencing, etc. The tenant does the labor, but no amount is specified to be done.

3. A has a farm in an incorporated village; his neighbor B has one just across the road, in an adjoining township. A's taxes are 90 cents per acre; B's are only 30 cents per acre, the soil, buildings, etc., being equal. Is A not assessed too high when assessed at the same value as B, when his rate is so much higher? B's farm was sold just recently for what it is assessed for and sold to the highest bidder, no one caring to pay more for it these times.

4. Because the sidewalk passes by the end of my farm, which is situated in an incorporated village, must I pay the full tax on sidewalks when I have nearly half a mile of mud road to walk without any sidewalk leading to the house, or can I obtain exemption or compel the council to build a sidewalk for me? A has a sidewalk to his door, but the bulk of his farm derives no benefit from it. Can he claim and secure exemption or partial exemption from sidewalks for the land that gets no benefit therefrom?

1 and 2. Except in the case of mineral lands, the assessor is required to assess lands at their actual cash value, as they would be appraised in payment of a first debt from a solvent debtor. See section 26 of Assessment Act.

3. No.

4. Any person may claim exemption by notifying council within one month after the time fixed by law for the return of the assessment roll, and the council may pass by-law in reference to the matter as provided by sub-section 2 of section 72, Consolidated Assessment Act.

Debentures.

233.—J. H.—Long date by-law \$1500. Please give sinking fund rate for aforesaid amount for forty years?

Municipal councils cannot issue debentures for a longer term than thirty years, or for a less amount than \$100 each.

Ten Years Arrears of Taxes May be Collected.

234.—A TOWNSHIP CLERK.—The treasurer of this county made no returns to the clerks of the local municipalities of arrears of taxes as required by section 140 of the Assessment Act from the year 1876 to 1896. The county treasurer in 1896 (a new officer) sent out the returns for the then preceding three years and running back to 1872 and including all arrears from 1872 up to and including those of 1894, but as the clerks of the local municipalities had not had such for twenty years past, only one clerk made a return thereof to the county treasurer. In January 1897 the county treasurer sent out his list again adding thereto the arrears of 1895. The aforesaid arrears having been incurred by 10 per cent. added every year in default. The county council have appointed a committee to look over the said list and assist the treasurer to collect the same. The question is now raised can the county treasurer enforce the payment of arrears of taxes further back than three years. If they can be enforced further back than three years, will not the statute of limitations bar them at six years? If not barred at six years how far back can they be enforced?

We are of opinion that the lands in arrears for more than three years may be sold for taxes if the proper returns and notices preliminary thereto are made by the treasurers, clerks and assessors of the municipalities interested and that the